DOCUMENT RESUME

ED 165 539 HE 010 766

AUTHOR Gilbert, Linda L.
TITLE A Position and Rate Control System: An Ingredient for Budget Planning.
INSTITUTION Florida State Univ., Tallahassee. Dept. of Budget and Analysis.
PUB DATE 27 Oct 78
NOTE 10p.; Paper presented to the Southern Association for Institutional Research (Nashville, Tennessee, October 26-27, 1978)

EDRS PRICE MF-$0.83 HC-$1.67 Plus Postage.
DESCRIPTORS *Budgeting; *Data Bases; Educational Finance; Higher Education; Institutional Research; *Management Information Systems; *Payroll Records; *Personnel Data; *Recordkeeping; Salaries; State Universities
IDENTIFIERS *Florida State University

ABSTRACT

A position and rate control system was undertaken at Florida State University in 1974 to alleviate the problems of the manual budgeting system. The budget master file was created biweekly by combining a subset of the current payroll/personnel data base with the updated budget information from the previous budget master file, keying on positional (line) numbers. The salary budget prepared at the beginning of the fiscal year is the basis for the budget data. The input, outputs, and users of the system are described. The alignment of the payroll/personnel data base, keyed by social security number, with the salary budget information, keyed by position number, involved two major problem areas, which are discussed. (SW)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED165539

SAIR

A POSITION AND RATE CONTROL SYSTEM: AN INGREDIENT FOR BUDGET PLANNING

Presented to the
Southern Association for Institutional Research
Nashville, Tennessee
October 26-27, 1978

Linda L. Gilbert, Systems Coordinator
Budget and Analysis Department
Florida State University
Tallahassee, Florida

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

Doyle Lewis Gilbert
for Institutional Research

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC) AND USERS OF THE ERIC SYSTEM."

HE010766

A POSITION AND RATE CONTROL SYSTEM:
AN INGREDIENT IN BUDGET PLANNING

The development of a position and rate control system was undertaken at Florida State University in 1974 for the following reasons:

1. Only hand-posted records were available for comparisons of the University's actual payroll and budgeted data. Thus, the process of making comparisons was a slow, inefficient task. For example, if a faculty line were budgeted at $16,000, but the department filled the line with a faculty member earning $15,000, this difference between budget and actual usage could not be found except by manual posting and checking.

2. Payroll records indicate the University's current salary obligations; however, there was no direct and prompt way of estimating potential salary expenditures. That is: What lines are currently vacant? What lines are being used at less or more than the budgeted rate?

3. The University had no easy way to estimate salary expenditures by pay plan (faculty, career, professional) within a given period of time.

4. The preparation of a salary budget was a time-consuming operation, dependent upon accuracy and timeliness of hand-posting. The use of cards was cumbersome and slow for changes and reporting of data.

The demand was great for a system to alleviate the problems of the manual budgeting system. More and more requests were being received for accurate salary and personnel data which needed to be available on a timely basis. Thus, the Budget Master System was developed and put into production at FSU.

Description of the System

The Budget Master File was created biweekly by combining a subset of the current Payroll/Personnel Data Base with the updated budget information from the previous Budget Master File, keying on positional (line) numbers. The salary budget prepared at the beginning of the fiscal year is the basis for the budget data. Figure 1 briefly describes the inputs, outputs and users of the system.

The production of the Budget Master File includes the following biweekly processes:

1. Updates regarding additions or deletions of budgeted lines, reclassification, department number changes, rate changes and other budget changes are keyed in via terminal into batches by the Personnel and Budget offices. The budget information on the Budget Master File is then updated from these batches before being combined with the current payroll/personnel file.

2. The Payroll/Personnel Data Base is edited for missing or invalid position numbers, special pay records, and erroneous FTE data before being combined with the budget

BUDGET MASTER SYSTEM

- INPUTS

	SOURCE
△ PAYROLL/PERSONNEL DATA BASE	- PAYROLL & PERSONNEL OFFICES
△ BUDGET UPDATES - - - - - - - -	CLASSIFICATION AND PAY OFFICE BUDGET & ANALYSIS PERSONNEL OFFICE

- OUTPUTS
  - △ EDITS
  - △ DETAILED LISTING OF POSITIONS BY DEPARTMENT WITH SALARY SUMMARIES
  - △ REPORT OF UNFILLED POSITIONS
  - △ REPORT OF POSITIONS BY POSITION NUMBER, CLASSIFICATION CODE
  - △ AFFIRMATIVE ACTION REPORTS
  - △ VARIOUS OTHER REPORTS

- USERS
  - △ UNIVERSITY DEPARTMENTS
  - △ BUDGET AND ANALYSIS DEPT.
  - △ PERSONNEL OFFICE
  - △ HUMAN AFFAIRS OFFICE

FIGURE 1

information. Printouts are distributed to the Personnel Office for error correction for the next biweekly cycle.

3. The merging of the updated budget data with the edited payroll/personnel data results in a new Budget Master File for the pay period and a second edit report. This edit report indicates such discrepancies as: total FTE on Payroll/Personnel file is greater than the total budget FTE for a position number; classification code or department number differs between payroll/personnel and budget data; overlapping or duplicate appointments exist on the payroll/personnel file; a payroll/personnel record exists with a position number not on the budget data. The edit is checked by both the Personnel and Budget offices for errors in the payroll/personnel and/or budget files. Corrections are submitted in the next biweekly cycle of both files.

4. Vacant lines are generated by a budget position number not having a corresponding position number on the payroll/personnel file. Filled lines are generated by a match on position numbers between the two files and provide information concerning the incumbent(s) in each position within the two-week period.

Problem Areas in System Development

The alignment of the Payroll/Personnel Data Base, keyed by social security number, with the salary budget information, keyed by position number is a more complex task than might at first be expected. Two of the major problem areas will be discussed here.

The occurrence of "split" FTE's on one position number among employees and departments on both the payroll/personnel file and the budget file causes numerous problems, particularly when the total FTE on the payroll/personnel file for that position number exceeds that of the budget information. The Budget Master System, in creating the new file, "collapses" the budget data by position number and department, summing the salary and FTE fields, and then allocates this budget data according to the FTE of the corresponding payroll/personnel record. For example, if a collapsed budget record has a total budget FTE for a particular line of 1.00 and a total salary rate of $16,000, and is aligned with a payroll/personnel record with FTE of 0.50, the new budget information for that incumbent will have 0.50 in FTE and $8,000 in salary rate. If the remaining FTE from the budget data is unused, the unfilled position record is created. When the total budget FTE has been allocated and there is payroll/personnel FTE remaining to be allocated for that line, the budget FTE and salary dollars for that (those) record(s) are zero and an error message is produced.

Numerous "special cases" for payroll/personnel data must be taken into account by the system. One such case is the special pay (one-time pay) record where an employee might be receiving back pay or a terminal leave payment or any other type of special payment.

Since these special records are usually payments for work done in a prior pay period, the employee may or may not be filling that line in the current pay period Thus, the usage of dollars must be accounted for without creating a filled line.

Uses of System

The system as it currently exists allows the description of each and every position whether filled or vacant. Thus, controls can be effected such that the position rate is taken to the minimum whenever a vacancy occurs. This can be applied not only to Career Service positions, but to faculty positions as well.

In the case of decreasing salary budgets, decisions on position decreases can be made based on the history of filled lines. If, for example, faculty lines are consistently used for adjunct or part-time faculty, temporary salary funds rather than positions may be substituted without impairing the department's operations.

Reports from the Budget Master File showing budget and incumbent position and salary information with department summaries are distributed monthly to the administrators of each area of the University for their use in apprising the status of salary rate in their area. This information is helpful in situations where reclassification, new hiring, and temporary use of positions is involved. The Personnel office uses these reports also to make decisions on availability of salary rate in an area for hiring purposes. Other reports by position number and classification code are used by the Classification and Pay office for control purposes.

Various reports showing rank and tenure distributions can be helpful at promotion and tenure deliberations.

Affirmative Action reports showing headcounts and FTE totals by race and sex within employment categories are produced quarterly from the Budget Master File.

Since the Budget Master File has the ability to edit the data elements from the payroll/personnel file, the system can also generate valid data on the Budget Master File for some elements that are missing or in error on the payroll/personnel file. Also, more meaningful codes for some elements can be generated from existing codes on the payroll/personnel file. Thus, the Budget Master File, rather than the payroll/personnel file is used as the data source for other personnel-related systems and reports.

Conclusion

The availability of accurate and timely data for position and rate control through use of the Budget Master system has benefitted the University greatly in the past four years. The function of the system has expanded somewhat since its inception and the needs of the users have changed considerably in the past two years, therefore demanding considerable revisions in the functions of the system. A redefinition of these functions and data requirements of the Budget Master system is now in progress. The basic function of providing dynamic budget control will remain the primary objective of the system.